



# State of New Jersey Local Government Services

Year: **2018** **Municipal User Friendly Budget**

MUNICIPALITY: 0111 Galloway Township - County of Atlantic

Adopted

Municode: 0111

Filename: 0111\_fba\_2018.xlsm

Website: www.gtj.org

Phone Number:

609-652-3700

Mailing Address:

300 E. Jimmie Leeds Road

Galloway, NJ 08205

Email the UFB if not using Outlook

Municipality: Galloway

State: NJ

Zip: 08205

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Coppola	12/31/2019	acoppola@gtj.org

## Chief Administrative Officer

Christian		Johansen		manager@gtj.org
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## Chief Financial Officer

Kristen		Manning		kmanning@gtj.org
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## Municipal Clerk

Kelli		Danieli		kdanieli@gtj.org
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## Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary		Crawford	12/31/2021	
Jim		Gorman	12/31/2021	
Robert		Maldonado	12/31/2021	
Frank		Santo	12/31/2021	
Richard		Clute	12/31/2019	
Anthony		DiPietro	12/31/2019	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.642	\$17,304,438.87	20.84%	\$1,067.05
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.180	\$31,798,057.00	38.29%	\$1,961.24
Regional School District	0.688	\$18,538,761.00	22.32%	\$1,143.50
County Purposes	0.513	\$13,806,507.59	16.63%	\$852.64
County Library	0.036	\$955,170.67	1.15%	\$59.83
County Board of Health	0.023	\$602,679.18	0.73%	\$38.23
County Open Space	0.001	\$38,582.53	0.05%	\$1.66
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.083</b>	<b>\$83,044,196.84</b>	<b>100.00%</b>	<b>\$5,124.16</b>

Total Taxable Valuation as of October 1, 2017 \$2,695,366,700.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$166,207.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.642	0.618	-3.74%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,304,438.87	\$16,659,738.01	-3.73%	(\$644,700.86)

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,067.05	\$1,027.16	-3.74%	(\$39.89)

### Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$16,659,738.01
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$32,500,000.00
Regional School District	ESTIMATED	\$19,500,000.00
County Purposes	ESTIMATED	\$16,000,000.00
County Library	ESTIMATED	
County Board of Health	ESTIMATED	
County Open Space	ESTIMATED	
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$84,659,738.01

Revenue Anticipated, Excluding Tax Levy	11,105,614.69
Budget Appropriations, before Reserve for Uncollected Taxes	25,394,880.04
Total Non-Municipal Tax Levy	\$68,000,000.00
Amount to be Raised by Taxes - Before RUT	\$82,289,265.35
Reserve for Uncollected Taxes (RUT)	\$2,370,472.66
Total Amount to be Raised by Taxes	\$84,659,738.01

% of Tax Collections used to Calculate RUT 97.20%

If % used exceeds the actual collection % then  
reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	82,705,066.16
Total Tax Levy, CY 2017	83,432,172.73
% of Taxes Collected, CY 2017	99.13%
Delinquent Taxes - December 31, 2017	\$147,890.01

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	13.56%	\$746,354.64	\$5,506,085.00	\$6,252,439.64	\$5,500,000.00							
08	Local Revenue	1.33%	\$100,000.00	\$7,495,000.00	\$7,595,000.00	\$1,427,000.00		\$752,439.64					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,581,284.00	\$2,581,284.00	\$2,581,284.00		\$6,168,000.00					
08	Uniform Construction Code Fees	0.00%	\$0.00	\$280,000.00	\$280,000.00	\$280,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-61.05%	(\$489,446.61)	\$801,679.99	\$312,233.38	\$312,233.38							
08	Other Special Items	50.76%	\$330,000.00	\$650,097.31	\$980,097.31	\$980,097.31							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.73%	(\$644,700.86)	\$17,304,438.87	\$16,659,738.01	\$16,659,738.01							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	0.12%	\$42,207.17	\$34,643,585.17	\$34,685,792.34	\$27,765,352.70	\$0.00	\$6,920,439.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Sewer	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility					
20	General Government			2.10%	\$131,500.00	\$6,259,224.00	\$6,390,724.00	\$1,563,724.00								
21	Land-Use Administration			29.44%	\$35,000.00	\$118,900.00	\$153,900.00	\$153,900.00			\$4,827,000.00					
22	Uniform Construction Code			5.75%	\$23,875.00	\$415,000.00	\$438,875.00	\$438,875.00								
23	Insurance			1.04%	\$36,417.00	\$3,515,850.00	\$3,552,267.00	\$3,552,267.00								
25	Public Safety			1.69%	\$131,093.24	\$7,753,923.79	\$7,885,017.03	\$7,885,017.03								
26	Public Works			5.74%	\$104,575.00	\$1,823,150.00	\$1,927,725.00	\$1,927,725.00								
27	Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation			-33.84%	(\$155,614.85)	\$459,917.20	\$304,302.35	\$304,302.35								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-52.48%	(\$175,000.00)	\$333,430.00	\$158,430.00	\$158,430.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,165,000.00	\$1,165,000.00	\$1,165,000.00								
32	Landfill / Solid Waste Disposal			2.50%	\$2,000.00	\$80,000.00	\$82,000.00	\$82,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			7.32%	\$196,608.83	\$2,685,857.78	\$2,882,466.61	\$2,713,551.97								
37	Judgements			#DIV/0!	\$0.00		\$0.00				\$168,914.64					
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.87%	\$10,000.00	\$349,000.00	\$359,000.00	\$359,000.00								
44	Capital			-2.62%	(\$64,795.66)	\$2,473,500.00	\$2,408,704.34	\$1,866,204.34								
45	Debt			-5.02%	(\$243,399.76)	\$4,847,308.11	\$4,603,908.35	\$3,221,883.35			\$542,500.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00				\$1,382,025.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.42%	\$9,948.37	\$2,360,524.29	\$2,370,472.66	\$2,370,472.66								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	0.12%	\$42,207.17	\$34,643,585.17	\$34,685,792.34	\$27,765,352.70	\$0.00	\$0.00	\$6,920,439.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## **USER FRIENDLY BUDGET SECTION** **STRUCTURAL BUDGET IMBALANCES**

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

### Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,146	\$69,010,600.00	2.56%
2 Residential	13,356	\$2,218,978,600.00	82.36%
3A/3B Farm	471	\$34,010,200.00	1.26%
4A Commercial	472	\$314,277,000.00	11.67%
4B Industrial	2	\$3,170,300.00	0.12%
4C Apartments	17	\$54,683,900.00	2.03%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>17,464</b>	<b>\$2,694,130,600.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	97.88%
Equalized Valuation, Taxable Properties	\$2,752,483,244.79

Total # of property tax appeals filed in 2017	County Tax Board	895.00
	State Tax Court	15.00
Number of 2017 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		8.00

Amount paid out by municipality for tax appeals in 2017	\$350,376.78
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### Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	41	\$415,183,197.00	50.52%
15B Other Schools	5	\$12,093,600.00	1.47%
15C Public Property	1,941	\$84,600,500.00	10.29%
15D Church and Charities	67	\$74,683,900.00	9.09%
15E Cemeteries & Graveyards	5	\$505,200.00	0.06%
15F Other Exempt	187	\$234,826,500.00	28.57%

<b>Total</b>	<b>2,246</b>	<b>\$821,892,897.00</b>	<b>100.00%</b>
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Percentage of Exempt vs.  
Non-Exempt Properties 30.51%

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	1	\$140,097.31	\$4,430,600.00	\$169,691.98
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>140,097.31</b>	<b>4,430,600.00</b>	<b>169,691.98</b>



## Long Term Tax Exemptions

[illegible]

**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	69,399.23	\$63,324.00	N/A	\$832.00	N/A	\$5,243.23
Supervisory Staff (Department Heads & Managers)	23.00		2,319,562.81	\$1,512,861.00		\$202,269.52	\$479,167.40	\$125,264.89
Police Officers (Including Superior Officers)	59.00		7,629,073.91	\$5,038,837.07	\$221,500.00	\$1,239,869.00	\$711,652.13	\$417,215.71
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	58.00		3,917,381.37	\$2,261,074.00	\$89,500.00	\$255,623.09	\$1,123,967.35	\$187,216.93
All Other Non-Union Employees not listed above	3.00	28.00	732,471.95	\$615,645.00		\$14,580.39	\$51,271.16	\$50,975.41
<b>Totals</b>	<b>143.00</b>	<b>35.00</b>	<b>14,667,889.26</b>	<b>\$9,491,741.07</b>	<b>\$311,000.00</b>	<b>\$1,713,173.99</b>	<b>\$2,366,058.04</b>	<b>\$785,916.16</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.



## USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	28.00	\$11,861.16	\$332,112.48	24.00	\$11,861.16	\$284,667.84
Parent & Child	6.00	\$21,231.60	\$127,389.60	11.00	\$21,231.60	\$233,547.60
Employee & Spouse (or Partner)	28.00	\$23,722.32	\$664,224.96	25.00	\$23,722.32	\$593,058.00
Family	52.00	\$33,092.76	\$1,720,823.52	50.00	\$33,092.76	\$1,654,638.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	114.00		\$2,844,550.56	110.00		\$2,765,911.44
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	114.00		\$2,844,550.56	110.00		\$2,765,911.44

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

**YES**

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

**YES**

## USER FRIENDLY BUDGET SECTION

### ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

[illegible]

### UFB-9 Accumulated Absence Liability

# **USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

Gross Debt			Net Debt			Current Year Budget				2019 Budget				2020 Budget				All Additional Future Years' Budgets			
Local School Debt	\$1,183,000.00	\$1,183,000.00	\$0.00	Utility Fund - Principal	\$1,258,000.00	\$529,935.81	\$424,191.83	\$1,615,359.31													
Regional School Debt	\$24,486,517.70	\$24,486,517.70	\$0.00	Utility Fund - Interest	\$124,025.00	\$74,425.00	\$50,525.00	\$142,275.00													
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,150,000.00																
Sewer	\$6,431,296.59	\$6,431,296.59	\$0.00	Bond Anticipation Notes - Interest	\$80,000.00																
0			\$0.00	Bonds - Principal	\$1,750,000.00	\$1,680,000.00	\$1,100,000.00	\$3,290,000.00													
0			\$0.00	Bonds - Interest	\$224,262.50	\$171,762.50	\$121,362.50	\$174,862.50													
0			\$0.00	Loans & Other Debt - Principal	\$16,219.82	\$16,047.53	\$16,684.56	\$74,834.64													
0			\$0.00	Loans & Other Debt - Interest	\$1,401.03	\$1,172.33	\$936.00	\$2,943.17													
0			\$0.00	Total	\$4,603,908.35	\$2,473,343.17	\$1,722,699.89	\$5,300,274.62													
Municipal Purposes				Total Principal	\$4,174,219.82	\$2,225,983.34	\$1,540,876.39	\$4,980,193.95													
Debt Authorized			\$0.00	Total Interest	\$429,688.53	\$247,359.83	\$181,823.50	\$320,080.67													
Notes Outstanding	\$4,200,000.00		\$4,200,000.00	% of Total Current Year Budget	13.27%																
Bonds Outstanding	\$7,820,000.00		\$7,820,000.00	Description	Debt Not Listed Above																
Loans and Other Debt	\$124,186.55		\$124,186.55	Total Guarantees - Governmental																	
Total (Current Year)	\$44,245,000.84	\$32,100,814.29	\$12,144,186.55	Total Guarantees - Other																	
Population (2010 census)	37,349			Total Capital/Equipment Leases																	
Per Capita Gross Debt	\$1,184.64			Total Other																	
Per Capita Net Debt	\$325.15			Bond Rating	Moody's	Standard & Poors	Fitch														
3 Yr. Average Property Valuation		\$2,814,934,629.67		Rating	AA																
Net Debt as % of 3 Year Avg Property Valuation		0.43%		Year of Last Rating	2014																
				Mark "X" if Municipality has no bond rating																	

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)